



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



February 3, 2015

Re: **Palmer House Hotel, 1119 Collins Avenue, Miami Beach, Florida**
Project Number: **24400**

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code.

The National Park Service had received your appeal on April 6, 2012, in a letter from registering your appeal of the TPS decision dated March 14, 2012, denying certification of the Part 2 – Description of Rehabilitation application for the rehabilitation of the property. Our efforts to contact you to schedule a meeting regarding your appeal were unsuccessful. Accordingly, on May 6, 2014, I sent you a letter via Certified Mail, received on May 12, 2014, stating that if you did not respond within 30 days from your receipt of the letter, I would review the file and reach a decision on the appeal based on the written record.

Although you did not respond to my May 6, 2014, letter, after careful review of the complete record for this project, including information I researched online, I find that the rehabilitation of the Palmer House Hotel is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on March 14, 2012, by TPS is hereby reversed.

The Palmer House is a three-story, Art Deco style hotel constructed in 1939. It is located in the National Register of Historic Places' Miami Beach Architectural District, and was found to contribute to the significance of the district and determined to be a "certified historic structure" on February 18, 2010.

In the record reviewed by TPS, the architectural drawings submitted with the Part 2 – Description of Rehabilitation application appear to show that the rooftop additions would be sufficiently prominent to contravene the Standards. TPS found that the rooftop additions would contravene Standards 2 and 9. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*"

Standard 9 states, *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."*

The primary character-defining feature of the Palmer House is its strongly geometric west facade facing Collins Avenue, with ribbon windows and projecting sun screens that wrap onto the north and south facades, and a projecting entrance feature, sign, and light tower, at its north end. These features are visible from a distance to the north and south of the property; any rooftop additions must not diminish that character. Although I concur with TPS' original determination, my review revealed that the additions vary in size, configuration, and location, and that their overall visual prominence is consequently less substantial than that depicted in the drawings.

The largest of the rooftop additions is for mechanical equipment and is aligned with the north wall, usually an unacceptable treatment. However, in this case, it is set in the middle of the building, visible only through a narrow gap between the Palmer House and the building to the north, and even then is partially obscured by trees. The rooftop pavilion near the front of the building is set back from Collins Avenue and from the south facade so that it is invisible from across the street, but is visible when viewed from the north and south along Collins Avenue. With both of these additions, I have determined that neither one substantially detracts from the character-defining Collins Avenue facade of the building, an observation confirmed by "street view" photographs available online. The rooftop addition at the rear of the property is above a secondary facade facing a narrow alley, and thus has minimal impact. The new rooftop terraces are hidden behind the building's parapet. And, with regard to the rooftop bridge spanning to the rooftop of the Tudor Hotel, the property to the south, it is set in the middle of the depth of the property and is thin in profile, with glass side rails. It is only visible from the street for a short distance, and minimally impacts the visual character of the south facade of the Palmer House. Consequently, I have determined that the cumulative impact of the rooftop additions and the bridge have virtually no impact on the Collins Avenue facade, and only marginally diminish the overall historic character of the property, and thus that they do not contravene Standards 2 and 9, cited above. Accordingly, I find that the rehabilitation of the Palmer House meets the Standards.

Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is so designated by the National Park Service. Once the overall project is completed, you must submit a Part 3 – Certification of Completed Work application to TPS through the normal procedure.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 14, 2012, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-FL
IRS